

**SAN FRANCISCO BAY AREA
RAPID TRANSIT DISTRICT**

Single Audit Report

For the Year Ended June 30, 2009

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SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
Single Audit Report
For the Year Ended June 30, 2009

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SACRAMENTO

OAKLAND

LOS ANGELES

NEWPORT BEACH

SAN DIEGO

To the Board of Directors of the
San Francisco Bay Area Rapid Transit District
Oakland, CA

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

We have audited the financial statements of the Enterprise Fund and the Retiree Health Benefit Trust Fund of the San Francisco Bay Area Rapid Transit District (the "District"), as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 24, 2009. Our report included an explanatory paragraph describing the District's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* in 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.


Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weakness, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted a matter that we reported to management of the District in a separate letter dated November 24, 2009.

This report is intended solely for the information and use of the District's Board of Directors and management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants
Walnut Creek, California

November 24, 2009



MACIAS GINI & O'CONNELL LLP
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To the Board of Directors of the
San Francisco Bay Area Rapid Transit District
Oakland, CA

**Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program, Internal
Control Over Compliance in Accordance with OMB
Circular A-133 and Schedule of Expenditures of Federal Awards**

Compliance

We have audited the compliance of the San Francisco Bay Area Rapid Transit District (the "District") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Enterprise Fund and the Retiree Health Benefit Trust Fund of the District as of and for the year ended June 30, 2009, and have issued our report thereon dated November 24, 2009. Our report included an explanatory paragraph describing the District's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* in 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the District's Board of Directors and management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Macies Gini & Cunnell LLP
Certified Public Accountants
Walnut Creek, California

January 29, 2010, except for the paragraph
"Schedule of Expenditures of Federal Awards",
as to which the date is November 24, 2009

San Francisco Bay Area Rapid Transit District
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009
(dollar amounts in thousands)

Project Expenditures														
Program Description	CFDA Number	Grant Approval Date	Total Approved Budget	Cumulative Prior to July 1, 2008	July 1 through June 30, 2009	Cumulative through June 30, 2009	Cumulative Overruns	Adjusted Project Costs June 30, 2009	Retention Withheld June 30, 2009	Project Cost Net of Retention June 30, 2009	Approved Federal Grant	Federal Awards Expended During Fiscal Year	Federal Share as of June 30, 2009	
													Expended	Receivable
U.S. Department of Transportation:														
Federal Transit Administration (FTA)														
Direct programs:														
FTA Capital Investment Grants (Section 5309):														
**	20-500	05/20/93	\$ 1,427,369	\$ 1,419,980	\$ (622)	***	\$ 1,419,358	\$ -	\$ 1,419,358	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ -
		06/30/99	30,109	29,483	411	29,894	-	29,894	-	29,894	24,087	329	23,915	23,901
		07/27/04	10,556	9,015	873	9,888	-	9,888	46	9,842	17,099	662	7,874	7,766
		03/30/05	21,373	5,280	6,079	11,359	-	11,359	219	11,140	28,885	4,712	8,909	7,020
		09/14/06	36,106	5,233	5,567	10,800	-	10,800	27	10,773	28,885	4,324	8,162	6,983
		07/16/07	50,335	1,067	11,040	12,107	-	12,107	8	12,099	40,268	7,769	7,816	5,351
FTA Investment Grant (Section 5309)														
Terminal/Intermodal Bus Station														
Passed through - Union City, CA														
		08/23/06	607	244	68	312	-	312	-	312	486	54	249	198
		09/11/07	2,077	-	12	12	-	12	-	12	1,662	8	8	-
Total Capital Investment Grants														
			1,578,532	1,470,302	23,428	1,493,730	-	1,493,730	300	1,493,430	870,932	17,858	806,933	801,219
5,714														
FTA Capital Assistance														
Direct programs:														
Formula Grants (Section 5307):														
20-507		09/20/99	82,315	82,092	223	82,315	-	82,315	-	82,315	70,759	224	70,755	70,706
		02/23/01	26,313	25,837	78	25,915	-	25,915	1,652	24,263	21,675	63	19,897	19,866
		12/01/01	41,169	38,721	169	38,890	-	38,890	66	38,824	35,380	139	33,416	33,373
		09/23/02	52,032	43,122	1,067	44,189	-	44,189	188	44,001	43,928	888	37,102	36,800
		08/07/03	12,193	10,575	729	11,304	-	11,304	10	11,294	9,754	544	8,996	8,903
		09/24/02	74,175	59,630	4,287	63,917	-	63,911	6	63,911	61,614	3,397	52,945	52,335
		07/25/05	43,704	17,418	4,285	21,703	-	21,703	334	21,369	35,939	3,206	17,281	16,177
		09/19/06	52,601	39,405	6,293	45,698	-	45,698	151	45,547	44,346	5,148	37,402	36,325
		07/27/07	57,412	9,320	10,634	19,954	-	19,954	88	19,866	45,930	7,050	13,316	11,357
	(a)	09/02/08	62,144	-	769	769	-	769	-	769	49,715	104	104	-
	(a)	09/17/08	9,808	-	-	-	-	-	-	-	8,683	-	-	-
	(b)	07/27/07	25,620	25,644	(24)	25,620	-	25,620	-	25,620	22,681	-	22,681	-
	(a)	08/05/08	33,575	-	4,807	4,807	-	4,807	-	4,807	26,860	3,825	3,825	2,786
	(a)	09/23/08	36,499	-	32,871	32,871	-	32,871	-	32,871	32,112	29,100	29,100	26,545
	(a)	05/12/08	1,096	-	220	220	-	220	20	200	877	160	160	144
ARRA - Formula Grants (Section 5307):														
(a)		05/21/09	48,264	-	28	28	-	28	-	28	48,264	28	28	-
(a)		06/19/09	17,105	-	-	-	-	-	-	-	17,105	-	-	-
FTA Formula Grant (Section 5307)														
Terminal/Intermodal Bus Station														
Passed through - Union City, CA														
		08/23/06	3,416	132	1,879	2,011	-	2,011	31	1,980	3,024	1,635	1,752	481
		06/08/07	9,134	-	-	-	-	-	-	-	7,307	-	-	-
		08/23/06	228	-	-	-	-	-	-	-	183	-	-	-
Total Formula Grants														
			688,803	351,896	68,315	420,211	-	420,211	2,546	417,665	586,336	55,511	348,760	338,479
10,281														
Total Federal Transit Cluster														
			2,267,335	1,822,198	91,743	1,913,941	-	1,913,941	2,846	1,911,095	1,457,268	73,369	1,155,693	1,139,698
15,995														

(a) New Federal Award
(b) Grant was closed during the fiscal year.
* Full Funding Grant Agreement (FFGA) net of \$2,000,000 used for right of way acquisition reported under CFDA No. 81.041 on page 8, under "U.S. Department of Energy, passed through the State of California, Department of Transportation".
** Project expenditures from funding sources not covered by the FFGA were excluded.
*** Amounts did not meet federal guidelines and have been funded by local funds.

The accompanying notes are an integral part of this schedule.

San Francisco Bay Area Rapid Transit District
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009
(dollar amounts in thousands)

Project Expenditures													
Program Description	CFDA Number	Grant Approval Date	Total Approved Budget	Cumulative Prior to July 1, 2009	July 1 through June 30, 2009	Cumulative through June 30, 2009	Adjusted Project Costs June 30, 2009	Retention Withheld June 30, 2009	Project Cost Net of Retention June 30, 2009	Approved Federal Grant	Federal Awards Expended During Fiscal Year	Expended	Federal Share as of June 30, 2009 Received
U.S. Department of Transportation (continued): FTA State Planning & Research Grants (Section 5304) Passed through - Metropolitan Transportation Commission	(c) 20.515	3/6/08	282	1	168	169	169	-	169	250	149	150	150
Federal Highway Administration, Passed through - State of California Department of Transportation Highway Planning and Construction: Lighting, landscaping and paving at SW plaza at 16th and Mission Sts. in S.F. - STPLER 6000 (09) Seismic Retrofit BART structures 04-OU8601 Seismic Retrofit Project #6000 (025)-04-924309L Seismic Retrofit Project #6000 (014)-04-048601L Seismic Retrofit Project #6000 (032)-04-074434 Seismic Retrofit Project #6000 (034)-04-925261 Seismic Retrofit Project #6000 (015)-04-925262 Seismic Retrofit Project #6000 (038)-04-925323 Seismic Retrofit Project #6000 (014)-04-048601 Total Highway Planning and Construction, passed through - State of California Department of Transportation		12/22/99 06/12/01 08/03/05 06/12/01 04/02/09 01/28/09 04/01/09 05/15/09 03/26/09	4,080 16,847 35,137 7,261 6,941 47,478 10,416 4,379 4,292	4,043 16,847 9,385 7,081 - - - - -	37 - 180 3,208 6,920 2,675 1,964 1,317	4,080 16,847 13,963 7,261 3,208 6,920 2,675 1,964 1,317	18 - - - - - - - -	4,062 16,847 13,963 7,261 3,208 6,920 2,675 1,964 1,317	1,698 14,431 28,901 5,809 1,753 35,860 2,515 388 3,799	- - 3,639 152 565 2,798 215 129 1,166	- - 3,639 152 565 2,798 215 129 1,166	- - 8,865 5,773 565 2,798 215 129 1,166	
Total Highway Planning and Construction			136,831	37,356	20,879	58,235	-	18	58,217	95,154	8,664	37,916	30,767
Federal Highway Administration Passed through - Metropolitan Transportation Commission Highway Planning and Construction: Translink Phase II Site Preparation MTC BART (0428) Translink Phase II High Value Discount E Purchase - MTC BART (0379) Translink Revenue Cycle Test (0547) Total Highway Planning and Construction, passed through - Metropolitan Transportation Commission Total Highway Planning and Construction	20.205	6/12/05 05/05/05 6/13/09	1,177 714 198	1,065 374 -	18 176 45	1,083 550 45	- 550 45	- - -	1,083 550 45	1,042 633 175	16 156 40	959 487 40	965 320 -
			2,089	1,439	239	1,678	-	-	1,678	1,850	212	1,486	1,285
			138,920	38,795	21,118	59,913	-	18	59,913	97,004	8,876	39,402	32,052
													7,350

(a) New Federal Award
(c) Grant was amended during the year

The accompanying notes are an integral part of this schedule

San Francisco Bay Area Rapid Transit District
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009
(dollar amounts in thousands)

Program Description	CFDA Number	Grant Approval Date	Total Approved Budget	Project Expenditures						Project Retention Withheld June 30, 2009	Project Cost Net of Retention June 30, 2009	Approved Federal Grant	Federal Awards Expended During Fiscal Year	Federal Share as of June 30, 2009	
				Cumulative Prior to July 1, 2008	July 1 through June 30, 2009	Cumulative through June 30, 2009	Cumulative Cost Overruns	Adjusted Project Costs June 30, 2009	Retention Withheld June 30, 2009					Expended	Receivable
U.S. Department of Transportation (continued):															
FTA Planning Grants Passed through -															
Metropolitan Transportation Commission															
Hacienda Specific Plan - STP Funds	20.505	09/28/05	412	280	-	280	-	280	-	280	115	-	-	78	78
Short Range Transit Plan															
CA-41-2003(01)/FY 2008-2017	(b)	12/28/06	98	98	-	98	-	98	-	98	87	-	-	87	-
CA-41-2003(01)/FY 2009-2018	(c)	12/28/06	56	-	56	56	-	56	-	56	50	-	-	50	50
Total FTA Planning Grants			566	378	56	434	-	434	-	434	232	-	-	215	128
Total U.S. Department of Transportation			2,407,103	1,461,372	113,085	1,574,457	-	1,574,457	2,864	1,971,593	1,554,774	82,444	-	1,195,460	23,623
U.S. Department of Justice (DOJ):															
Federal Bureau of Investigation															
Direct programs:															
San Francisco Joint Terrorism Task Force FY 07	16 UNKNOWN	07/26/04	4	4	-	4	-	4	-	4	4	-	-	4	3
San Francisco Joint Terrorism Task Force FY 08	16 UNKNOWN	07/26/04	5	5	-	5	-	5	-	5	5	-	-	5	-
San Francisco Joint Terrorism Task Force FY 09	16 UNKNOWN	07/26/04	9	-	9	9	-	9	-	9	9	-	-	9	6
Total U.S. Department of Justice			18	9	9	18	-	18	-	18	18	9	-	18	9
U.S. Department of Energy:															
Passed Through - State of California Department of Transportation															
State Energy Program - San Francisco extension	81.041	03/12/99	2,000	2,000	-	2,000	-	2,000	-	2,000	2,000	-	-	2,000	-
FFGA right of way acquisition (FY 04-97(01))															
National Nuclear Security Admin	81.620	09/20/04	998	998	-	998	-	998	-	998	998	-	-	998	7
Transit System Design & Security (B346869)			2,998	2,998	-	2,998	-	2,998	-	2,998	2,998	-	-	2,998	7
Total U.S. Department of Energy															
(b) Grant was closed during the fiscal year.															

The accompanying notes are an integral part of this schedule.

San Francisco Bay Area Rapid Transit District
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009
(dollar amounts in thousands)

	Program Description	CFDA Number	Grant Approval Date	Total Approved Budget	Project Expenditures										Project Retention Withheld June 30, 2009	Project Cost Net of Retention June 30, 2009	Approved Federal Grant	Federal Awards Expended During Fiscal Year	Federal Share as of June 30, 2009	
					Cumulative Prior to July 1, 2008	July 1 through June 30, 2009	Cumulative through June 30, 2009	Adjusted Project Costs June 30, 2009	Retention Withheld June 30, 2009	Project Cost Net of Retention June 30, 2009	Approved Federal Grant	Federal Awards Expended During Fiscal Year	Expended	Received						
U.S. Department of Homeland Security (DHS):																				
TSA National Explosives Detection Canine Team Program																				
	HSTS02-06-H4-MLS113	(c)	97.072	453	349	104	453	-	453	-	453	453	104	453	349	104				
FY2006 Transit Security Grant Program (TSGP - Tier I)																				
	#2006-OGT-075-1377, OES ID#001-9100		97.075	4,109	537	877	1,414	-	1,414	-	1,414	4,109	877	1,414	571	843				
FY2007 Transit Security Grant Program (TSGP - Tier I Rail)																				
	#2007-RL-T7-K001, OES ID#001-91000	(a)	07/09/08	243	-	-	-	-	-	-	-	243	-	-	-	-				
	RSTWG - Public Awareness Campaign Project																			
	#2007-RL-T7-K111, OES ID#001-91000		06/18/08	380	-	-	-	-	-	-	-	243	-	-	-	-				
	Security Training Project																			
Police Department Security Equipment Project																				
	OES ID#001-9100, Grant #2005-GB-TS-002	(a) (b)	11/14/08	351	-	351	351	-	351	-	351	351	351	351	351	-				
Total Security Grants																				
				5,083	537	1,228	1,765	-	1,765	-	1,765	4,946	1,228	1,765	922	843				
Ruffer Zone Protection Program																				
	#2006-BZ-T6-0045, OES ID#075-00000	(c)	97.078	922	-	922	922	-	922	-	922	922	922	922	922	-				
Homeland Security Grant Program																				
	#2006-0071, OES ID#001-91000	(b)	97.067	1,900	1,872	28	1,900	-	1,900	-	1,900	1,900	28	1,900	1,900	-				
Pass Through from City and County of San Francisco																				
	FY 06 UASI Regional Funds		97.008	300	86	214	300	-	300	-	300	300	214	300	300	-				
Pass Through from City and County of San Francisco																				
	FY 07 UASI Regional Funds	(a)	03/01/09	407	-	-	-	-	-	-	-	407	-	-	-	-				
Total UASI Regional Funds, passed through City and County of San Francisco																				
				707	86	214	300	-	300	-	300	707	214	300	300	-				
Passed through - State of California, Office of Emergency Services - District Mitigation Project																				
	PDMC 09-CA-2005		97.617	5,794	-	2,904	2,904	-	2,904	210	2,694	3,000	2,021	2,021	229	1,792				
Total U.S. Department of Homeland Security																				
				14,859	2,844	5,400	8,244	-	8,244	210	8,034	11,928	4,517	7,361	4,622	2,739				
TOTAL FEDERAL GRANTS																				
				\$ 2,424,978	\$ 1,867,223	\$ 118,494	\$ 1,985,717	\$ -	\$ 1,985,717	\$ 3,074	\$ 1,982,643	\$ 1,569,718	\$ 86,970	\$ 1,205,837	\$ 1,179,459	\$ 26,378				

(a) New Federal Award
(b) Grant was closed during the fiscal year.
(c) Grant was amended during the fiscal year.

The accompanying notes are an integral part of this schedule.

SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federally funded programs of the San Francisco Bay Area Rapid Transit District (the "District"). The reporting entity is defined in Note 1 in the District's basic financial statements.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as described in Note 1 in the District's basic financial statements.

3. Grants from Government Agencies

The District receives grants from the Federal Transit Administration ("FTA") and other agencies of the U.S. Department of Transportation, U.S. Department of Homeland Security, U.S. Department of Energy, U.S. Department of Justice, State of California, and local transportation funds for the acquisition of transit-related assets, equipment, improvements and reimbursement of certain transit related expenses.

4. San Francisco International Airport Extension

Under a Federal Full Funding Grant Agreement ("FFGA"), the District received a grant of \$750,000,000 from the Department of Transportation for the District's San Francisco International Airport Extension project (the "SFO Extension project"). As of June 30, 2009, the District had received a cumulative FFGA allocation of \$750,000,000. The SFO Extension project was completed in 2003. The information is presented in the SEFA as the grant has not been officially closed.

5. Relationship to the Financial Statements

Expenditures of federal awards are reported in the District's basic financial statements as capital assets for capital expenditures and operating expenses for certain transit expenses.

SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards:

Type of auditor's report issued on compliance with major programs:	Unqualified
Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Any audit findings required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No

Major programs:

<u>CFDA Number</u>	<u>Federal Program</u>
20.205	Highway Planning and Construction
	Federal Transit Cluster:
20.500	FTA Capital Investment Grants
20.507	FTA Capital Assistance Formula Grants

Dollar threshold used to distinguish between Type A and Type B programs	\$2,609,010
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Auditee qualifies as a low-risk auditee?	Yes
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SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section II -Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
Summary Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2009

Section II -Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

